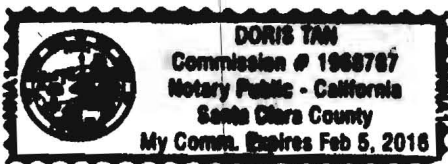


Sigma Communications Inc.
1078 Ticonderoga Drive
Sunnyvale, CA 94087

CERTIFICATION OF COMPLIANCE

I, James Sturtevant, hereby certify that I am an Officer of Sigma Communications Inc., and that I am authorized to execute this certification on behalf of Sigma Communications Inc.

Furthermore, I hereby swear under oath that, to the best of my knowledge, information and belief, Sigma Communications Inc. complies with the geographic rate averaging and rate integration obligations pursuant to Section 254 (g) of the Communications Act of 1934, as amended, in providing detariffed interstate, domestic, interexchange services.



Signed: _____

James Sturtevant

Subscribed and sworn to before me this 14 day of May, 2012.

Doris Tan

Notary Public

My Commission Expires: 02.05.2016



GSAssociates

Business Partners and Certified Public Accountants

May 8, 2012

Federal Communications Commission
Office of the Secretary
Attn: Chief, Pricing Policy Division,
Room 5-A225
445 12th Street S.W.
Washington, DC 20554

**Re: 2012 Annual Certification Section 254(g)-Rate Integration & Deaveraging Certification CC
Docket No. 96-61**

Dear Ms. Dortch:

On behalf of Sigma Communications Inc., in accordance with 47 C.F.R. 64.1900 of the Commission's rules, please find the attached certification. This document is being filed in order to certify compliance with the geographic rate averaging and rate integration requirements of Section 254(g) of the Act, pursuant to 47 C.F.R. 64.1900 of the Commission's rules.

Should have any questions regarding this filing, please do not hesitate to contact us.

Respectfully submitted,

Jose L. Solana
Managing Partner
404-579-8888